



Punjab Government Gazette

EXTRAORDINARY

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 28th October, 2020

No. S.O. 49/P.A.5/2017/S.9/Amd./2020.-In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.35/P.A 5/2017/S.9/2017, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging State tax at the rate of 6 per cent. to the service recipient.	Any body corporate located in the taxable territory."

2. This notification shall be deemed to have come into force on and with effect from the 1st day of January, 2020.

A. VENU PRASAD,
Financial Commissioner (Taxation) and Secretary to
Government of Punjab,
Department of Excise and Taxation.